

| Party in Interest | Relationship to Debtors | Relationship to Kroll |
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| Alvarez & Marsal North America, LLC | Professionals Retained | Alvarez & Marsal Asia Ltd is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| Ankura Consulting Group, LLC | Professionals Retained | Ankura Consulting Group, LLC is an active client of Kroll's Business Services business unit. Services provided are unrelated to this case. |
| Berkeley Research Group, LLC | Professionals Retained | Berkeley Research Group, LLC is an active client of Kroll's Valuation Digital Solutions business unit. Services provided are unrelated to this case. |
| Brown Rudnick LLP | Professionals Retained | Brown Rudnick Berlack Israels LLP is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| Citigroup Global Markets Inc. | Professionals Retained | Citigroup and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| CANTOR-KATZ COLLATERAL MONITOR LLC; McConnell Valdés LLC; SCHULTE ROTH & ZABEL LLP | Plan Support Agreement Parties Material Creditors | Kroll was retained in 2021 by McConnell Valdés LLC (as counsel to AmeriNational Community Services, LLC) and Schulte Roth & Zabel LLP (as counsel to Cantor-Katz Collateral Monitor LLC), to provide an analysis of the proposed Plan of Adjustment for the Commonwealth of Puerto Rico. The project is completed and unrelated to Kroll's previous role in this case for PROMESA. |
| Deloitte Consulting LLP Deloitte Financial Advisory Services LLP | Professionals Retained | Deloitte is an active client of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Digital Solutions. Services provided are unrelated to this case. |
| DLA Piper LLP (US) DLA Piper (Puerto Rico) LLC | Professionals Retained | DLA Piper is an active client of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| Ernst & Young LLP | Professionals Retained | Ernst & Young is a Kroll vendor and active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| Godfrey & Kahn, S.C. | Professionals Retained | Godfrey & Kahn, S.C. is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |

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| Greenberg Traurig, LLP | Professionals Retained | Greenberg Traurig, LLP is an active client of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Kroll Business Services. Services provided are unrelated to this case. |
| Jenner & Block LLP | Professionals Retained | Jenner & Block is an active client of Kroll's business units: Governance and Risk Advisory; Kroll Business Services. Services provided are unrelated to this case. |
| Munger, Tolles & Olson LLP | Professionals Retained | Munger, Tolles & Olson LLP is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| Nixon Peabody LLP | Professionals Retained | Nixon Peabody LLP is an active client of Kroll's business units: Cyber Risk; Governance and Risk Advisory. Services provided are unrelated to this case. |
| Norton Rose Fulbright | Professionals Retained | Norton Rose Fulbright is an active client of Kroll's business units: Cyber Risk; Governance and Risk Advisory. Services provided are unrelated to this case. |

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| O'Melveny & Myers LLP | Professionals Retained | O'Melveny & Myers LLP is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| Paul Hastings LLP | Professionals Retained | Paul Hastings LLP is an active client of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Kroll Business Services. Services provided are unrelated to this case. |
| Prime Clerk LLC | Professionals Retained | Prime Clerk is now a Kroll affiliated business. Prime Clerk was the claims noticing agent on this case. |
| Proskauer Rose LLP | Professionals Retained | Proskauer Rose LLP is an active client of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Kroll Business Services. Services provided are unrelated to this case. |
| Rothschild & Co US Inc. | Professionals Retained | Rothschild & Co is an active client of Kroll's business units: Governance and Risk Advisory; Kroll Business Services. Services provided are unrelated to this case. |

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| Zolfo Cooper, LLC | Professionals Retained | Zolfo Cooper Asia was acquired by Kroll in 2019. Services performed are unrelated to this case. |
| ASSURED GUARANTY CORP ASSURED GUARANTY MUNICIPAL CORP. | Other Parties in Interest Plan Support Agreement Parties Material Creditors Inactive Claims | Assured Guaranty Corp. is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| Drivetrain, LLC, as the Creditors' Trustee for Doral Financial Corporation | Official Committee of Unsecured Creditors | Drivetrain, LLC is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| Service Employees International Union | Official Committee of Unsecured Creditors | Service Employees International Union Local 121RN is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| BANK OF NEW YORK MELLON | Plan Support Agreement Parties Inactive Claims Material Creditors | Bank Of New York Mellon is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |

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| BLACKROCK ADVISORS, LLC | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BLACKROCK ALLOCATION TARGET SHARES: SERIES E PORTFOLIO | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BLACKROCK CALIFORNIA MUNICIPAL OPPORTUNITIES FUND OF BLK CALIFORNIA MUNI | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BLACKROCK FINANCIAL MANAGEMENT INC. | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BLACKROCK HIGH YIELD MUNICIPAL FUND | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| BLACKROCK MUNIASSETS FUND, INC. | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BLACKROCK NEW YORK MUNICIPAL OPPORTUNITIES FUND OF BLK MULTI-STATE MUNI | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BLACKROCK STRATEGIC MUNICIPAL OPPORTUNITIES FUND OF BLACKROCK SERIES TRUST | Plan Support Agreement Parties | BlackRock, Inc. and affiliates are active clients of Kroll's business units: Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| BRIGADE CAPITAL MANAGEMENT | Plan Support Agreement Parties Material Creditors Inactive Claims | Brigade Capital Management, LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| CANYON CAPITAL ADVISORS LLC | Plan Support Agreement Parties | Canyon Capital Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |

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| CENTERBRIDGE CREDIT PARTNERS MASTER, L.P. | Plan Support Agreement Parties | Centerbridge Partners, LLP is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| CENTERBRIDGE SPECIAL CREDIT PARTNERS II, L.P. | Plan Support Agreement Parties | Centerbridge Partners, LLP is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| CENTERBRIDGE SPECIAL CREDIT PARTNERS III, L.P. | Plan Support Agreement Parties | Centerbridge Partners, LLP is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| CENTERBRIDGE PARTNERS, L.P. | Material Creditors | Centerbridge Partners, LLP is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| DAVIDSON KEMPNER CAPITAL MANAGEMENT LP | Plan Support Agreement Parties | Davidson Kempner Capital Management LLC and affiliates are active clients of Kroll's business units: Corporate Finance; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES INTERNATIONAL LTD. | Material Creditors Inactive Claims | Davidson Kempner Capital Management LLC and affiliates are active clients of Kroll's business units: Corporate Finance; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| DAVIDSON KEMPNER PARTNERS | Material Creditors Inactive Claims | Davidson Kempner Capital Management LLC and affiliates are active clients of Kroll's business units: Corporate Finance; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES FUND LP | Material Creditors Inactive Claims | Davidson Kempner Capital Management LLC and affiliates are active clients of Kroll's business units: Corporate Finance; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| DAVIDSON KEMPNER INTERNATIONAL, LTD. | Material Creditors Inactive Claims | Davidson Kempner Capital Management LLC and affiliates are active clients of Kroll's business units: Corporate Finance; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| DAVIDSON KEMPNER INSTITUTIONAL PARTNERS, L.P. | Material Creditors Inactive Claims | Davidson Kempner Capital Management LLC and affiliates are active clients of Kroll's business units: Corporate Finance; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| GOLDENTREE ASSET MANAGEMENT LP | Plan Support Agreement Parties | Goldentree is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| GOLDMAN SACHS ASSET MANAGEMENT, L.P. | Plan Support Agreement Parties | Goldman Sachs and affiliates are active clients of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| GOLDMAN SACHS BANK USA | Material Creditors | Goldman Sachs and affiliates are active clients of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| GOLDMAN SACHS CAPITAL MARKETS, L.P. | Material Creditors | Goldman Sachs and affiliates are active clients of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND X, L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| OAKTREE OPPORTUNITIES FUND X (PARALLEL), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND X (PARALLEL 2), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPS X HOLDCO LTD | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE VALUE | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OPPORTUNITIES FUND | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| HOLDINGS, L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPS X HOLDCO. LTD. | Material Creditors | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE-FORREST MULTI-STRATEGY,LLC | Material Creditors | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND IX DELAWARE, L.P. | Material Creditors | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND X HOLDINGS (DELAWARE), L.P. | Material Creditors | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P. | Material Creditors | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P. | Material Creditors | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE-FORREST MULTI-STRATEGY, LLC (SERIES B) | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND IX, L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND IX (PARALLEL), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| OAKTREE OPPORTUNITIES FUND IX (PARALLEL 2), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND X HOLDINGS (DELAWARE), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE HUNTINGTON INVESTMENT FUND II, L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND X, L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPORTUNITIES FUND X (PARALLEL), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| OAKTREE OPPORTUNITIES FUND X (PARALLEL 2), L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE OPPS X HOLDCO LTD | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| OAKTREE VALUE OPPORTUNITIES FUND HOLDINGS, L.P. | Plan Support Agreement Parties | Oaktree Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| SCULPTOR CAPITAL LP | Plan Support Agreement Parties | Sculptor Capital Management and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| SILVER POINT CAPITAL, L.P. | Plan Support Agreement Parties | Silver Point Capital and affiliates are active clients of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |

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| SILVER POINT CAPITAL FUND, L.P. | Plan Support Agreement Parties | Silver Point Capital and affiliates are active clients of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P. | Plan Support Agreement Parties Inactive Claims | Silver Point Capital and affiliates are active clients of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| SILVER POINT CAPITAL FUND, L.P. | Material Creditors Inactive Claims | Silver Point Capital and affiliates are active clients of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| SILVER POINT CAPITAL OFFSHORE MASTER FUND, L.P. | Material Creditors Inactive Claims | Silver Point Capital and affiliates are active clients of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| WHITEBOX ADVISORS L.L.C. | Plan Support Agreement Parties | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |

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| WHITEBOX MULTI-STRATEGY PARTNERS, LP | Inactive Claims | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WHITEBOX ASYMMETRIC PARTNERS, LP | Inactive Claims | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WHITEBOX TERM CREDIT FUND I LP | Inactive Claims | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WHITEBOX TERM CREDIT FUND I LP | Inactive Claims | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WHITEBOX CAJA BLANCA FUND, LP | Inactive Claims | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |

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| WHITEBOX MULTI-STRATEGY PARTNERS, LP | Inactive Claims | Whitebox Advisors LLC is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| ASTRAZENECA PHARMACEUTICALS, LP | Material Creditors | AstraZeneca PLC is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| ASTRAZENECA PLC | Inactive Claims | AstraZeneca PLC is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| AT&T MOBILITY PUERTO RICO INC. | Material Creditors Inactive Claims | AT&T and affiliates are active clients of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| KIRKLAND & ELLIS LLP | Material Creditors | Kirkland & Ellis LLP is an active client of Kroll's business units: Kroll Business Services; Governance and Risk Advisory. Services provided are unrelated to this case. |

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| LEHMAN BROTHERS SPECIAL FINANCING INC. | Material Creditors Inactive Claims | Lehman Brothers Australia Limited and Lehman Brothers Asset Management Pty Limited are active clients of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| NUVEEN MARYLAND QUALITY MUNICIPAL INCOME FUND, A MASSACHUSETTS BUSINESS TRUST | Material Creditors | Nuveen Real Estate is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| NUVEEN MULTISTATE TRUST IV - NUVEEN KANSAS MUNICIPAL BOND FUND, A MASSACHUSETTS BUSINESS TRUST | Material Creditors | Nuveen Real Estate is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| SPDR SERIES TRUST - SPDR NUVEEN S&P HIGH YIELD MUNICIPAL BOND ETF, A MASSACHUSETTS BUSINESS TRUST | Material Creditors | Nuveen Real Estate is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| U.S. BANK TRUST NATIONAL | Material Creditors | U.S. Bank, N.A. and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| U.S. BANK NATIONAL ASSOCIATION | Material Creditors | U.S. Bank, N.A. and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| U.S. BANK TRUST NATIONAL ASSOCIATION | Material Creditors | U.S. Bank, N.A. and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS | Inactive Claims | U.S. Bank, N.A. and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| U.S. BANK NATIONAL ASSOCIATION AS TRANSFEREE OF GDB DEBT RECOVERY AUTHORITY | Inactive Claims | U.S. Bank, N.A. and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| U.S. BANK TRUST NATIONAL ASSOCIATION AND U.S. BANK NATIONAL ASSOCIATION, AS FISCAL AGENT FOR THE PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA") BONDS | Inactive Claims | U.S. Bank, N.A. and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| UNIVERSAL INSURANCE COMPANY | Material Creditors Inactive Claims | Universal Property & Casualty Insurance Co. is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| ABENGOA PUERTO RICO S.E. | Material Creditors Inactive Claims | Abengoa Abenewco 1, S.A.U. is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| ABENGOA S.A. | Material Creditors | Abengoa Abenewco 1, S.A.U. is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| AIG INSURANCE COMPANY | Material Creditors | AIG and affiliates are active clients of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| AIG INSURANCE COMPANY- PUERTO RICO | Material Creditors Inactive Claims | AIG and affiliates are active clients of Kroll's business units: Cyber Risk; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| AMTRUST FINANCIAL SERVICES, INC. | Material Creditors | AmTrust is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| ANGELO, GORDON & CO., L.P., ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT | Material Creditors | Angelo Gordon & Co., L.P. is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| AURELIUS CAPITAL MANAGEMENT, LP | Plan Support Agreement Parties | Aurelius Finance Company Limited is an active client of Kroll's Governance and Risk Advisory business unit. Aurelius Investments Limited is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| AURELIUS CAPITAL MASTER, LTD. | Material Creditors Inactive Claims | Aurelius Finance Company Limited is an active client of Kroll's Governance and Risk Advisory business unit. Aurelius Investments Limited is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| AURELIUS INVESTMENT, LLC | Material Creditors Inactive Claims | Aurelius Finance Company Limited is an active client of Kroll's Governance and Risk Advisory business unit. Aurelius Investments Limited is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |

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| AURELIUS OPPORTUNITIES FUND, LLC | Material Creditors Inactive Claims | Aurelius Finance Company Limited is an active client of Kroll's Governance and Risk Advisory business unit. Aurelius Investments Limited is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| CROWE HORWATH LLP | Material Creditors | Crowe Horwath (Aust) Pty Ltd is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE | Material Creditors Inactive Claims | Internal Revenue Service is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| FEDERAL DEPOSIT INSURANCE CORP (FDIC) | Material Creditors | Federal Deposit Insurance Corporation is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| FDIC AS RECEIVER FOR R-G PREMIER BANK OF PUERTO RICO | Inactive Claims | Federal Deposit Insurance Corporation is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |

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| FERROVIAL AGROMAN, S.A. | Material Creditors | FSB BATCO Ferrovial Agroman JV is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| FERROVIAL AGROMAN LLC | Material Creditors | FSB BATCO Ferrovial Agroman JV is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER AMT-FREE MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER AMT-FREE NEW YORK MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER CALIFORNIA MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |

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| INVESCO OPPENHEIMER ROCHESTER LIMITED TERM CALIFORNIA MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER SHORT DURATION HIGH YIELD MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER LIMITED TERM NEW YORK MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER NEW JERSEY MUNICIPALS FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER PENNSYLVANIA MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |

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| INVESCO OPPENHEIMER ROCHESTER HIGH YIELD MUNICIPAL FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO OPPENHEIMER ROCHESTER MUNICIPALS FUND | Plan Support Agreement Parties | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO ADVISERS INC | Material Creditors | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX - EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS) | Material Creditors | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO SHORT DURATION HIGH YIELD MUNICIPAL FUND OF AIM COUNSELOR SERIES TRUST (INVESCO COUNSELOR SERIES TRUST) | Material Creditors | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |

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| INVESCO HIGH YIELD MUNICIPAL FUND OF AIM TAX-EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS) | Inactive Claims | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| INVESCO HIGH YIELD MUNICIPAL FUND OF ALM TAX EXEMPT FUNDS (INVESCO TAX EXEMPT FUNDS) | Inactive Claims | Invesco is an active client of Kroll's business units: Governance and Risk Advisory and Valuation Services. Services provided are unrelated to this case. |
| MOLINA HEALTHCARE OF PUERTO RICO, INC. | Material Creditors Inactive Claims | Molina Healthcare, Inc. is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| PEPSICO PUERTO RICO, INC. | Material Creditors | Pepsico and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UBS TRUST COMPANY OF PR | Material Creditors | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND | Plan Support Agreement Parties | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UBS FINANCIAL SERVICES INCORPORATED OF PUERTO RICO | Material Creditors | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| VICTOR HERNANDEZ DIAZ, ESCROW AGENT, REPRESENTED BY UBS TRUST COMPANY OF PR | Material Creditors | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| THE UBS INDIVIDUAL RETIREMENT ACCOUNT, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UBS INDIVIDUAL RETIREMENT ACCOUNT REPRESENTED BY UBS TRUST COMPANY OF PR | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UBS INDIVIDUAL RETIREMENT ACCOUNT REPRESENTED BY UBS TRUST COMPANY OF PR | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| THE AYENDEZ FACCIO TRUST, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| THE GARCIA GUBERN TRUST, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| THE MARK TRUST, REPRESENTED BY UBS TRUST COMPANY OF PUERTO RICO | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |

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| UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UBS IRA SELECT GROWTH & INCOME PUERTO RICO FUND | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UBS TRUST COMPANY OF PUERTO RICO | Inactive Claims | UBS AG and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services; Valuation Services. Services provided are unrelated to this case. |
| UNITED STATES OF AMERICA | Material Creditors Inactive Claims | U.S. Department of Justice is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| VITOL INC. | Material Creditors Inactive Claims | Vitol Group of Companies is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |

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| AXA EQUITABLE LIFE INSURANCE COMPANY | Inactive Claims | AXA and affiliates are active clients of Kroll's business units: Corporate Finance; Cyber Risk; Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| BANCO POPULAR DE PUERTO RICO, AS TRUSTEE | Material Creditors Inactive Claims | Banco Popular Espanol S.A. is an active client of Kroll's business units: Cyber Risk; and Governance and Risk Advisory. Services provided are unrelated to this case. |
| BANCO POPULAR DE PUERTO RICO AS TRUSTEE FOR POPULAR TAX EXEMPT TRUST FUND | Inactive Claims | Banco Popular Espanol S.A. is an active client of Kroll's business units: Cyber Risk; and Governance and Risk Advisory. Services provided are unrelated to this case. |
| GUIDANT PUERTO RICO, B.V. D/B/A BOSTON SCIENTIFIC | Inactive Claims | Boston Scientific Corporation is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| FIRSTBANK PUERTO RICO | Inactive Claims | FirstBank Puerto Rico is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |

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| GENERAL ELECTRIC COMPANY AND GE INDUSTRIAL OF PR LLC AND CARIBE GE INTERNATIONAL OF PUERTO RICO, INC. | Inactive Claims | General Electric and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| HEWLETT PACKARD CARIBE BV, LLC | Inactive Claims | Hewlett Packard Enterprise Com is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| HEWLETT PACKARD ENTERPRISE DEVELOPMENT LP | Inactive Claims | Hewlett Packard Enterprise Com is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| HILTON INTERNATIONAL OF PUERTO RICO, INC | Inactive Claims | Hilton Worldwide is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| HILTON WORLDWIDE INTERNATIONAL PUERTO RICO LLC | Inactive Claims | Hilton Worldwide is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |

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| MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY | Inactive Claims | Massachusetts Mutual Life Insurance Company is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| ORIENTAL BANK | Inactive Claims | Oriental Bank is an active client of Kroll's Cyber Risk business unit. Services provided are unrelated to this case. |
| SANTANDER ASSET MANAGEMENT, LLC, ON BEHALF OF FUNDS AND/OR ACCOUNTS MANAGED OR ADVISED BY IT | Inactive Claims | Santander and affiliates are active clients of Kroll's business units: Governance and Risk Advisory; Kroll Business Services. Services provided are unrelated to this case. |
| SMITH & NEPHEW, INC. | Inactive Claims | Smith & Nephew, Inc. is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WHITEFORT CAPITAL MASTER FUND, LP | Inactive Claims | Whitefort Capital Management, LP is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |

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| WILMINGTON TRUST, NATIONAL ASSOCIATION | Inactive Claims | Wilmington Trust SP Services (Dublin) Limited is an active client of Kroll's Valuation Services business unit. Wilmington Trust SP Services (London) Limited is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE | Inactive Claims | Wilmington Trust SP Services (Dublin) Limited is an active client of Kroll's Valuation Services business unit. Wilmington Trust SP Services (London) Limited is an active client of Kroll's Governance and Risk Advisory business unit. Services provided are unrelated to this case. |
| CIGNA HEALTH AND LIFE INSURANCE COMPANY | Inactive Claims | Cigna Corporation is an active client of Kroll's business units: Governance and Risk Advisory; Valuation Services. Services provided are unrelated to this case. |
| STATE STREET GLOBAL ADVISORS TRUST COMPANY | Inactive Claims | State Street Global Advisors, Inc. and State Street Corporation are active clients of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WELLS FARGO STRATEGIC MUNICIPAL BOND FUND | Material Creditors | Wells Fargo Bank, National Association is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |

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| WELLS FARGO MUNICIPAL BOND FUND | Inactive Claims | Wells Fargo Bank, National Association is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |
| WELLS FARGO WISCONSIN TAX FREE FUND | Inactive Claims | Wells Fargo Bank, National Association is an active client of Kroll's Valuation Services business unit. Services provided are unrelated to this case. |